IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No. 16542 of 2007

For Approval and Signature:

HONOURABLE MR.JUSTICE D.H.WAGHELA Sd/-

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1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ? **1 to 5 NO**

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LT. COLONET K G R MENON - Petitioner(s)
Versus
THE STATE OF GUAJARAT & 3 - Respondent(s)

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Appearance :
MR PARTHIV B SHAH for Petitioner(s) : 1,
MS MD MEHTA ASSTT GOVERNMENT PLEADER for Respondent(s) : 1 - 4.

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CORAM : HONOURABLE MR.JUSTICE D.H.WAGHELA

Date : 05/09/2007

ORAL JUDGMENT :

1. Rule. Learned A.G.P. Ms.Mehta waives service for the respondents. The petitioner has challenged the order dated 11.12.2003 of Deputy Collector, Stamp Duty Valuation Organization, Section-1, Vadodara, whereby market value of the

property in question is fixed at Rs.23,23,900/- and Rs.2,31,800/- are ordered to be paid by way of deficit of stamp duty and penalty. Although it is stated in the impugned order that several notices were issued to the petitioner before making the impugned order, it is clearly contended by the petitioner that neither the notices nor the impugned order were served upon the petitioner as required under the Rules. Learned A.G.P. having conceded to that factual position, it was jointly requested that the impugned order may be quashed with the direction to the Collector concerned under the provisions of the Bombay Stamp Act, 1958 to issue fresh notice to the petitioner at the address given in the petition and, after affording to him an opportunity of being heard, decide value of the property in question as well as determine the liability to pay deficit stamp duty, if any. It was also agreed and submitted that, in view of long lapse of time since the instrument in question was executed, the aforesaid proceedings shall be conducted and concluded as expeditiously as practicable, preferably within a period of two months. Rule is made absolute. Direct Service is permitted.

Sd/-

(D.H.Waghela, J.)

(KMG Thilake)